

591—6.14(424) Revocation of a permit. The department may revoke a permit if the permit holder has become substantially delinquent in paying any tax or charge which is administered by the department or the interest or penalty on that tax or charge. The department may revoke a permit if the holder of the permit fails to comply with any of the provisions of 1989 Iowa Acts, chapter 131, or any order or rule of the department, or any order or rule of the board pursuant to that enactment. The department may also revoke a permit upon receipt of a certificate of noncompliance from the child support recovery unit. Concerning the characterization of the term “tax administered by the department,” the local option sales and service tax is a tax administered by the department. Local vehicle, property, whether imposed on centrally assessed property or not, beer and liquor, and insurance premium taxes are nonexclusive examples of taxes which are not administered by the department. For a characterization of the term “substantially” delinquent in paying a tax or charge, see the third unnumbered paragraph of rule 701—13.16(422).

A notice of intent to revoke a permit, with a date to become effective no sooner than 30 days from the date of the notice, will be provided in advance of revocation upon receipt by the board/administrator of a certificate of noncompliance from the child support recovery unit.

This rule is intended to implement Iowa Code section 424.5 and Iowa Code chapter 252J.